

SIKKIM



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OFFICE OF THE PRINCIPAL CCF-cum-PRINCIPAL SECRETARY
FORESTS, ENVIRONMENT & WILDLIFE MANAGEMENT DEPARTMENT FOREST
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No. 969/GoS/FCA/FEWMD

Dated: 03-09-2019

NOTIFICATION

In exercise of powers conferred by section 4 of Compensatory Afforestation Fund Act, 2016, (Central Act 38 of 2016), the State Government is pleased to establish a **Special Fund** to be called as "State Compensatory Afforestation Fund (Sikkim)" under the Public accounts of the State Government vide Notification No.03/Home/2019 dated 16-01-2019 and subsequent Notification No.Bud/Fin/13 dated 26-03-2019 and shall be managed by the State Compensatory Afforestation Fund Management & Planning Authority (**State Authority**) in accordance with the Accounting Procedure as prescribed and notified by the Ministry of Environment, Forest & Climate Change (FC Division), Government of India in the official Gazette of India vide GSR 1133(E) dated the 20th November 2018, as below:-

Accounting Procedure

1. The accounting procedure to regulate in the manner of crediting the monies to the State Fund in a year shall be in such manner as given below:-

- (1) Consequent upon issue of notification in the Official Gazette for establishment of the 'State Compensatory Afforestation Fund' by the State Government in terms of Section 3(1) and in terms of 3(3) of the said Act, the money deposited in the nationalized bank accounts of Ad-hoc Authority shall be transferred to the interest bearing section of Public Account of Sikkim under a distinct Minor Head with the nomenclature 'State Compensatory Afforestation Deposits' below the 'Major Head 8336-Civil Deposits' and Sub-Head opened there under for the State of Sikkim.

Note: This is a Deposit Account as 90% of the monies transferred from Ad Hoc Authority belong to the State Government/UTs and not the Central Government. Similarly, the funds realized from the user agencies by the State Government/UTs shall be initially pooled in the corresponding State Compensatory Afforestation Deposits in the Public Account of the State and there from 10% transferred to the National Compensatory Afforestation Fund (NCAF)

- (2) While remitting money, the Ad Hoc Authority shall provide detailed State wise break up of Compensatory Afforestation, Catchment Area Treatment Plan, Integrated Wildlife Management Plan, Net Present Value of forest land, Interest and Others etc.
- (3) The one-time 10% share of the Central Government shall be credited/transferred to the National Fund under interest bearing section of Public Account of India under a distinct minor head 'National Compensatory Afforestation (NCAF) for the purpose below the Major Head 8121-General and Other Reserve Funds'.
- (4) Consequent upon issue of Notification for establishment of 'State Compensatory Afforestation Fund' by the State Government in terms of Section 4 (1) of the Act, State share (90% of the monies with Ad Hoc Authority) so credited to the National Compensatory Afforestation Deposits under Major Head 8336-Civil Deposits, shall be transferred to the State Compensatory Afforestation Fund (SCAF) as per the State share. While transferring respective State share to State Fund, break up shall be provided at Sub-Head level below the Minor Head 'State Compensatory Afforestation Fund (SCAF)'. These heads of accounts shall be uniformly applicable across the States.
- (5) The monies received by the State Government from the User Agencies shall be credited to the 'State Compensatory Afforestation Deposits' at Minor Head level below 'Major Head 8336-Civil Deposit' in Public Account of State, out of which, 90% shall be transferred to the Major Head 8121 in Public Account of State and 10% remitted to Major Head 8121 in Public Account of India by the State Government concerned. As per Section 3(4) of the Act, the 10% of funds realized from the User Agencies and credited to State Compensatory Afforestation Deposits shall be completely transferred to National Fund before the close of the financial year. However, on monthly basis it should also be ensured that the 10% Central share of funds realized from User Agencies into State Compensatory Afforestation Deposits is transferred to National Fund.
- (6) The expenditure of the State Authority shall be provided for under the Detailed Demand for Grants of the Forest and Environment Department. The National Schemes to be financed from the National fund shall be formulated by the National Authority and provisions made for the same in the Ministry's Budget. **Similarly, the State Budget shall have the provision for State schemes to be operated through State Fund based on the APO of the State Authority.**
- (7) The Pay and Account Officer of the Ministry or the State Treasury, as the case may be, shall debit the concerned function Head under Consolidated Fund of India/ Consolidated Fund of State and, thereafter, make the accounting adjustment at regular intervals with the National Compensatory Afforestation Fund/State Compensatory Afforestation Fund as deduct recoveries. This ensures that the expenditure is adjusted from the National Fund on the State Fund, as the case may be, and the balance continues to remain in the interest bearing non-lapsable fund in Public Account.

Note:- New Head of Accounts in connection with National Compensatory Afforestation Fund (NCAF)/State Compensatory Afforestation Fund (SCAF) is provided in Schedule-1.

Major Head	8336	Civil Deposits
Sub Major Head	00	
Minor Head	102	National Compensatory Afforestation Deposits
Sub Head	23	Sikkim
Object Head	01	Compensatory Afforestation
Object Head	02	Catchment Area Treatment
Object Head	03	Integrated Wildlife Management Plan
Object Head	04	Net Present Value of Forest Land
Object Head	05	Interest
Object Head	06	Others

Major Head	8336	Civil Deposits
Sub Major Head	00	
Minor Head	103	State Compensatory Afforestation Deposits
Object Head	01	Compensatory Afforestation
Object Head	02	Catchment Area Treatment
Object Head	03	Integrated Wildlife Management Plan
Object Head	04	Net Present Value of Forest Land
Object Head	05	Interest
Object Head	06	Others

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